

Panaji, 8th April, 1993 (Chaitra 18, 1915)

SERIES I No. 2

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

Note:— There are four Extraordinary issues to the Official Gazette, Series I No. 52 dated 26-3-93 as follows:

1) Extraordinary dated 31-3-93 from pages 425 to 428, 2) Extraordinary No. 2 dated 31-3-93 from pages 429 to 450, 3) Extraordinary No. 3 dated 31-3-93 from pages 451 to 472 and 4) Extraordinary No. 4 dated 31-3-93 from pages 473 to 484, regarding Notifications from Law (Establishment Department), Legislature Department and Law (Legal and Legislative Affairs) Department.

### GOVERNMENT OF GOA

#### Department of Personnel

Notification  
3/5/89-PER

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor of Goa in consultation with the Goa Public Service Commission, vide their letter No. COM/I/24/88 dated 26-2-1993 hereby makes the following rules so as to further amend the Goa, Daman and Diu Civil Service Rules, 1967, namely :-

1. *Short title and commencement.*— (1) These rules may be called the Goa Civil Service (Amendment) Rules, 1993.

(2) They shall come into force at once.

2. *Amendment of Schedule.*— In the Goa, Daman and Diu Civil Service Rules, 1967,—

(1) In Schedule I,—

(i) for item at serial No. (xiii) under the heading “Selection Grade and Senior Grade posts,” the following shall be substituted, namely:—

“(xiii) Director (Administration), Directorate of Education”;

(ii) Under the heading “Junior Grade posts”,

(a) for item at serial No. 14, the following shall be substituted, namely:—

“14. Deputy Director (Administration), Directorate of Fisheries.”;

(b) for item at serial No. 17, the following shall be substituted, namely:—

“17. Deputy Director (Administration), Labour Commissioner’s office.”;

(c) for item at serial No. 19, the following shall be substituted, namely:—

“19. Deputy Director (Administration), Directorate of Agriculture.”;

(d) for item at serial No. 24, the following shall be substituted, namely:—

“24. Deputy Director (Administration), Forest Department.”;

(e) for item at serial No. 25, the following shall be substituted, namely:—

“25. Deputy Director (Administration), Directorate of Animal Husbandry and Veterinary Services.”;

(f) for items at serial No. 26, the following shall be substituted, namely:—

“26. Deputy Director (Administration), Directorate of Social Welfare.”;

(2) In Schedule II,—the items at serial Nos. 4, 6, 7, 8 and 10 shall be omitted.

By order and in the name of the Governor of Goa.

G. J. Prabhudessai, Under Secretary (Personnel).

Panaji, 22nd March, 1993.

Civil Supplies Department

Notification  
11/14-8/87-CSD

Read: Government Notification No. 11/14-2/87-PS&WD dated 22-6-87.

In exercise of the powers conferred by sub-section (2) of section 30 of the Consumer Protection Act, 1986 (Central Act 68 of 1986), the Government of Goa hereby makes the following rules so as to amend the Goa Consumer Protection Rules, 1987, as follows:—

1. *Short title and commencement:*— (1) These rules may be called Goa Consumer Protection (Amendment) Rules, 1993.

They shall come into force at once.

2. *Amendment of Rule 6* — For sub-rule (2) of rule 6 of the Goa Consumer Protection Rules, 1987, the following shall be substituted, namely:—

“(2) The President of the State Commission shall be eligible for a daily allowance of Rs. 90/- per day for the actual number of days spent on the Commission work, and the members of the State Commission shall be eligible for such travelling allowances and daily allowances on official tour as are admissible to Grade I Officer of the Government.”

By order and in the name of the Governor of Goa.

Mrs. P. Fernandes, Under Secretary (Civil Supplies).

Panaji, 5th April, 1993.

Legislature Department

Notification  
LA/B/963/1991

The following Bill which was introduced in the Legislative Assembly of Goa on 31-3-93 is hereby published for general information in pursuance of the provisions of Rule- 138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

Panaji, 1st April, 1993.

The Indian Stamp (Goa Amendment) Bill, 1993

( Bill No. 12 of 1993 )

A

BILL

*further to amend the Indian Stamp Act, 1899, as in force in the State of Goa.*

Be it enacted by the Legislative Assembly of Goa in the Forty fourth year of the Republic of India as follows:-

1. *Short title and commencement:*— (1) This Act may be called the Indian Stamp (Goa Amendment) Act, 1993.

(2) It shall come into force with effect from the 1st day of April, 1993.

2. *Amendment of Schedule I-A*:— For the schedule I-A of the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa, the following Schedule shall be substituted namely:-

SCHEDULE I—A

Description of Instrument	Proper stamp duty
(1)	(2)
1. Acknowledgement of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a Banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession. Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	One rupee.
2. Administration Bond, including a bond given under the Indian Succession Act, 1925, or section 6 of the Government Savings Banks Act, 1873.	
(a) Where the amount does not exceed Rs. 2,000;	Hundred rupees.
(b) in any other case.	Fifty rupees.
3. Adoption Deed that is to say, any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt.	Fifty rupees.
4. Affidavit, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Two rupees.

Exemptions

Affidavit or declaration in writing when made—

- (a) as a condition of enrolment in the Armed Forces of the Union.
  - (b) For the immediate purpose of being filed or used in any Court or before the officer of any Court; or
  - (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—
- (a) if relating to the sale of Bill of exchange. Fifteen rupees.
  - (b) if relating to the sale or Government security or share in an incorporated company or other body corporate. Subject to maximum of fifteen rupees twenty paise for every rupees 10,000 or part thereof of the value of the Security or share.

(1)	(2)
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(c) if not otherwise provided for	Ten rupees.
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**Exemptions**

Agreement or memorandum of agreement—

(a) for or relating to the sale of goods or merchandise exclusively not being a NOTE or MEMORANDUM chargeable under No. 42:

(b) made in the form of tenders to the Central Government for or relating to any loan:

AGREEMENT TO LEASE. See LEASE (No. 34)

6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

(1) The deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of movable property.

Where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

(a) if such loan or debt is repayable on demand for more than three months from the date of the instrument evidencing the agreement;	The same duty as a Bill of Exchange [No. 13(b)] for the amount secured.
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(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount secured.
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**Exemptions**

Instrument of pawn or pledge of goods if unattested—

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Fifty rupees.
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8. APPRAISEMENT OR VALUATION, made otherwise than under an order of the Court in the course of suit—	One rupee.
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(a) where the amount or value secured does not exceed Rs. 10/-	One rupee.
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where it exceeds Rs. 10/- and does not exceed Rs. 50/-	One rupee.
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where it exceeds Rs. 50/- and does not exceed Rs. 100/-	Two rupees.
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(1)	(2)
where it exceeds Rs. 100/- and does not exceed Rs. 200/-	Three rupees.
where it exceeds Rs. 200/- and does not exceed Rs. 300/-	Five rupees.
where it exceeds Rs. 300/- and does not exceed Rs. 400/-	Six rupees.
where it exceeds Rs. 400/- and does not exceed Rs. 500/-	Seven rupees.
where it exceeds Rs. 500/- and does not exceed Rs. 600/-	Eight rupees.
where it exceeds Rs. 600/- and does not exceed Rs. 700/-	Nine rupees.
where it exceeds Rs. 700/- and does not exceed Rs. 800/-	Ten rupees.
where it exceeds Rs. 800/- and does not exceed Rs. 900/-	Eleven rupees.
where it exceeds Rs. 900/- and does not exceed Rs. 1000/-	Twelve rupees.
(b) in any other case.	Twenty rupees.

#### Exemptions

- (a) Appraisal or valuation made for the information of one party only and not being in any manner obligatory between parties either by agreement or operation of law.
- (b) Appraisal of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

9. APPRENTICESHIP DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11). Ten rupees.

#### Exemptions

Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 or by which a person is apprenticed by, or at the charge of any public charity.

(1)	(2)
10. ARTICLES OF ASSOCIATION OF A COMPANY.	
(a) where company has no share capital or the nominal share capital does not exceed Rs. 1,00,000;	Hundred rupees.
(b) where the nominal share capital exceeds Rs. 1,00,000 but does not exceed Rs. 5,00,000/-.	Five hundred rupees.
(c) where the nominal share capital exceeds Rs. 5,00,000 but does not exceed Rs. 1,00,00,000/-.	
(i) on the first Rs. 5,00,000.	Five hundred rupees.
(ii) on the next Rs. 5,00,000 or part thereof.	Seven hundred rupees.
(iii) on the next Rs. 15,00,000 or part thereof.	One thousand rupees.
(iv) on the next Rs. 25,00,000 or part thereof.	One thousand five hundred rupees.
(v) on the next Rs. 50,00,000 or part thereof.	Two thousand rupees.
(d) where the nominal share capital exceeds Rs. 1,00,00,000.	Seven thousand five hundred rupees.

**Exemption**

Articles of any association not formed for profit and registered under section 25 of the Companies Act, 1956.

See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 38)

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| 11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in and High Court. | Three hundred rupees. |
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ASSIGNMENT, See CONVEYANCE (No. 22) TRANSFER (No. 62), TRANSFER OF LEASE (No. 63), as the case may be.

ATTORNEY See Power of Attorney (No. 48).

AUTHORITY TO ADOPT. See ADOPTION DEED (No. 3).

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| 12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit. | The same duty as a Bond (No. 15) for the amount of value of the property to which the award relates as set forth in such award subject to a maximum of fifty rupees. |
|---|--|

(1)	(2)
13. BILL OF EXCHANGE, as defined by section 2(2) not being a Bond, bank-note or currency-note.	See Schedule I.
14. BILL OF LADING (including a through bill of lading).	See Schedule I.
15. BOND as defined by section (5) not being a debenture No. (26) and not being otherwise provided for	
VII of 1870, by this Act, or by the Court Fees Act, 1870 (7 of 1870)—	
Where the amount or value secured does not exceed Rs. 10/-	One rupee.
Where it exceeds Rs. 10/- and does not exceed Rs. 50/-	Two rupees.
Where it exceeds Rs. 50/- and does not exceed Rs. 100/-	Three rupees.
Where it exceeds Rs. 100/- and does not exceed Rs. 200/-	Four rupees.
Where it exceeds Rs. 200/- and does not exceed Rs. 300/-	Five rupees.
Where it exceeds Rs. 300/- and does not exceed Rs. 400/-	Six rupees.
Where it exceeds Rs. 400/- and does not exceed Rs. 500/-	Seven rupees.
Where it exceeds Rs. 500/- and does not exceed Rs. 600/-	Eight rupees.
Where it exceeds Rs. 600/- and does not exceed Rs. 700/-	Nine rupees.
Where it exceeds Rs. 700/- and does not exceed Rs. 800/-	Ten rupees.
Where it exceeds Rs. 800/- and does not exceed Rs. 900/-	Eleven rupees.
Where it exceeds Rs. 900/- and does not exceed Rs. 1,000/-	Twelve rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-	Eight rupees.

See Administration Bond (No. 2), Bottomry bond (No. 16), Customs Bond or Excise Bond (No. 25), Indemnity Bond (No. 33), Respondentia Bond (No. 56), Security bond (No. 57).

(1)

(2)

## Exemptions

Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or to any other object of public utility shall not be less than a specified sum per mensem.

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| 16. BOTTOMRY BOND, that is to say any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.   | The same duty as a Bond (No. 15) for the Same amount  |
| 17. CANCELLATION— Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.  | Fifteen rupees.   |
| See also Release (No. 55), Revocation of Settlement (No. 58B), Surrender of Lease (No. 61), Revocation of Trust (No. 64B).  |   |
| 18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer or by an Officer of Customs.   |   |
| (a) where the purchase money does not exceed Rs. 10/-   | One rupee.  |
| (b) where the purchase money exceeds Rs. 10/- but does not exceed Rs. 25/-.   | One rupee fifty paise.  |
| (c) in any other case.  | The same duty as is leviable under clause (a) or (b) as the case may be, of article 23 for a consideration equal to the amount of the purchase money. |
| 19. CERTIFICATE OR OTHER DOCUMENT, evidencing the right or title of the holder thereof, or any other person, either to any shares, script or stock in or any incorporated company or other body corporate, or to become proprietor of charges, script or stock in or of any such company or body. | One rupee.  |
| 20. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is left for the specified purposes of charter, whether it includes a penalty clauses or not.                                     | Five rupees.  |
| 21. COMPOSITION-DEED, that is to say, any instrument (except an agreement whereby he conveys his property for the benefit of his creditors, or whereby payment of a   | Twenty five rupees.   |



(1)	(2)
composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors—	
22. (a) CONVEYANCE, other than a conveyance specified in clause (b), not being a Transfer charge or exempted under article No. 62.	
when the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50/-.	Three rupees.
where it exceeds Rs. 50/- but does not exceed Rs. 100/-.	Five rupees.
where it exceeds Rs. 100/- but does not exceed Rs. 200/-.	Ten rupees.
where it exceeds Rs. 200/- but does not exceed Rs. 300/-.	Fifteen rupees.
where it exceeds Rs. 300/- but does not exceed Rs. 400/-.	Twenty rupees.
where it exceeds Rs. 400/- but does not exceed Rs. 500/-.	Twenty five rupees.
where it exceeds Rs. 500/- but does not exceed Rs. 600/-.	Thirty rupees.
where it exceeds Rs. 600/- but does not exceed Rs. 700/-.	Thirty five rupees.
where it exceeds Rs. 700/- but does not exceed Rs. 800/-.	Forty rupees.
where it exceeds Rs. 800/- but does not exceed Rs. 900/-.	Forty five rupees.
where it exceeds Rs. 900/- but does not exceed Rs. 1,000/-.	Fifty rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-.	Thirty five rupees.

#### Exemptions

Assignment of copyright by entry made under the Copyright Act, 1957.

- (b) CONVEYANCE (Not being a transfer charged or exempted under Article No. 62) so far as it relates to immovable property.

(1)	(2)
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/-	Fifteen rupees.
where it exceeds Rs. 200/- but does not exceed Rs. 300/-	Twenty rupees.
where it exceeds Rs. 300/- but does not exceed Rs. 400/-	Thirty rupees.
where it exceeds Rs. 400/- but does not exceed Rs. 500/-	Forty rupees.
where it exceeds Rs. 500/- but does not exceed Rs. 600/-	Forty five rupees.
where it exceeds Rs. 600/- but does not exceed Rs. 700/-	Fifty rupees.
where it exceeds Rs. 700/- but does not exceed Rs. 800/-	Sixty rupees.
where it exceeds Rs. 800/- but does not exceed Rs. 9,00/-	Sixty five rupees.
where it exceeds Rs. 900/- but does not exceed Rs. 1,000/-	Seventy five rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-	Forty rupees.

CO-PARTNERSHIP DEED. See Partnership (No. 46)

23. COPY OR EXTRACT certified to be a true copy or extract, by order of any public officer and not chargeable under the law for the time being in force relating to court fees—

- |   |               |
|---|---------------|
| (i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee and fifty paise. | Five rupees.  |
| (ii) in any other case.   | Seven rupees. |

#### Exemption

- (a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.

(1)	(2)
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24. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid—

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|--|--|
| (a) if the duty with which the original instrument is chargeable does not exceed three rupees. | The same duty as is payable on the original. |
| (b) in any other case.   | Five rupees.                                 |

**Exemption**

Counterpart of any lease granted to cultivator, when such lease is exempted from duty.

25. CUSTOMS-BOND OR EXCISE-BOND—

- |  |   |
|--|---|
| (a) where the amount does not exceed Rs. 1,000/- | The same duty as a Bond (No. 15) for such amount. |
| (b) in any other case.                           | Fifteen rupees.                                   |

26. DEBENTURE

See Schedule I

DECLARATION OF ANY TRUST, See Trust (No. 64)

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|--|------------|
| 27. DELIVERY ORDER IN RESPECT OF GOODS that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees. | One rupee. |
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DEPOSIT OF TITLE-DEED, See Agreement relating to deposit of Title Deeds, Pawn or Pledge (No. 6)

DISSOLUTION OF PARTNERSHIP, See Partnership (No. 45).

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| 28. DIVORCE— Instrument of, that is to say any instrument by which any person effects the dissolution of his marriage. | Twenty five rupees. |
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POWER— Instrument of— See Settlement (No. 58)

DUPLICATE— See Counterpart (No. 24)

30. EXCHANGE OF PROPERTY—Instrument of—

EXTRACT— See Copy (No. 23)

EXCISE BOND— See Customs Bond or Excise Bond (No. 25).

(1)	(2)
31. FURTHER CHARGE— Instrument of, that is to say, any instrument imposing a further charge on the mortgaged property—	The same duty as a mortgage deed with position (No. 39) (a) for the amount equal to the amount of the further charge secured by such instrument.
(a) when such mortgage is one of the description referred to in clause (a) of Article No. 39 that is with possession.	
(b) when such mortgage is one of the description referred to in clause (a) of Article No. 39 (that is without possession).	
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument.	The same duty as a mortgage deed with possession No. 39 (a) for the amount equal to the total of the charge (including the original mortgage demand any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) if possession is not so given.	The same duty as a Bond (No. 15) for the amount of further charge secured by such instrument.
32. GIFT— Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62).	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be of Article 22 for a consideration equal to the value of the property which is subject matter of gift.
HIRING AGREEMENT or agreement for service. See Agreement (No. 5).	
33. INDEMNITY—BOND	The same duty as a security Bond (No. 57) for the same amount.
INSPECTORSHIP DEED— See Composition Deed (No. 21).	Same amount.
INSURANCE— See Policy of Insurance (No. 47)	
34. LEASE, Including an under-lease or sub-lease and any agreement to let or sublet.	
(a) where by such lease the rent is fixed and no premium is paid or delivered—	

(1)	(2)
(i) where the lease purports to be for a term of less than one year;	Half of the duty payable on a Bond (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year, but not more than five years;	Half of the duty payable on a Bond (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding 10 years but not exceeding 20 years;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding 20 years, but not exceeding 30 years;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding 30 years, but not exceeding 100 years;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity;	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes to 1/10th and in any other case to 1/6th of the whole amount of rent which would be paid or delivered in respect of the first 50 years of lease.
(viii) where the lease does not purport to be for any definite term.	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consid-

(1)	(2)
	eration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first 10 years if the lease continued so long.
(b) where lease is granted for a fine or premium or for money advanced and where no rent is reserved.	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	One third of the duty payable on a Conveyance (No. 22) (a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such a lease, if no fine or premium or advance had been paid or delivered.

#### Exemptions

Lease executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

*Explanation I.* Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last instalment or instalments of rent.

*Explanation II.* When a lessee undertakes to pay and recurring charge such as Government revenue, landlord's share of ceases, or owner's share of municipal rates or taxes, which is by law recoverable from the lessor and also the cost of repair and improvements paid by the lessee; the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

(1)	(2)
35. LETTER OF ALLOTMENT OF SHARES, in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.	One rupee.
See also Certificate or other Document (No. 19).	
36. LETTER OF CREDIT.	See Schedule I
LETTER OF GUARANTEE, See Agreement (No. 5)	
37. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the letter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Twenty five rupees.
38. MEMORANDUM OF ASSOCIATION OF A COMPANY-	
(a) if accompanied by article of association under section 26 of the Companies Act, 1956.	One hundred and fifty rupees.
(b) if not so accompanied.	The same duty as is leviable on article of association under article 10 according to the share capital of the company.

#### Exemptions

Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.

39. MORTGAGE-DEED, not being an agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 40), Respondentia Bond (No. 56), or Security Bond (No. 57).

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given—

The same duty as is leviable on a Conveyance under clause (a) of (b) as the case may be of Article No. 22 for a consideration equal to the amount secured by such deed.

(b) when possession is not given or agreed to be given as aforesaid :

The same as Bond (No. 15) for the amount secured by such deed.

*Explanation.* A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurances for the above mentioned purposes where the principal or primary security is duly stamped.—

(1)	(2)
for every sum secured not exceeding Rs. 1,000/-	Two rupees.
and for every Rs. 1,000/- or part thereof secured in excess of Rs. 1,000/-.	Two rupees.
<b>Exemptions</b>	
(1) Instrument executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884 or by their sureties as secured for the repayment of such advances.	
(2) Letter of hypothecation accompanying a bill of exchange.	
40. MORTGAGE OF A CROP, including any instruments evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in ex-existence at the time of the mortgage.	
(a) when the loan is repayable not more than three months from the date of the instrument.	
for every sum secured not exceeding Rs. 200/-.	One rupee.
and for every Rs. 200/- or part thereof secured in excess of Rs. 200/-.	One rupee.
(b) when the loan is repayable more than three months, but more than eighteen months, from the date of the instrument—	
for every sum secured not exceeding Rs. 100/-.	One rupee.
and for every Rs. 100/- or part thereof secured in excess of Rs. 100/-.	One rupee.
41. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate of entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. See also Protest of Bill or note (No. 50).	Five rupees.
42. NOTE OF MEMORANDUM, sent by a Broker Agent to his Principal intimating the purchase or sale on account of such Principal —	
(a) of any goods, exceeding in value twenty rupees.	One rupee
(b) of any stock or marketable security exceeding in value twenty rupees.	Subject to a maximum of fifty rupees, one rupee for every Rupees 10,000 or part thereof of the value of the stock or security.



(1)	(2)
43. NOTE OF PROTEST BY THE MASTER OF SHIP	Two rupees fifty paise.
See also Protest by the Master of a Ship (No. 51).	
ORDER FOR THE PAYMENT OF MONEY.	
See Bill of Exchange (No. 13).	
44. PARTITION Instrument of as defined by section 2 (15).	The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.
	N. B. The largest share remaining after property is partitioned or if there are two or more shares of equal value and not smaller than any of the other shares than one of such equal shares shall be deemed to be that from which the other shares are separated:
	Provided always that—
	a) when an instrument of partition containing agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than seventy five paise.
	b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue.
	c) where a final order for effecting partition passed by any Revenue Authority or any Civil Court, or an

(1)	(2)
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award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition, in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed seventy five Paise.

#### 45. PARTNERSHIP—

##### A. Instrument of —

- (a) where the capital of the partnership does not exceed Rs. 1,000/- Five rupees.
- where the capital of the partnership does not exceed Rs. 5,000/- Fifteen rupees.
- where the capital of the partnership does not exceed Rs. 10,000/- Twenty five rupees.
- where the capital of the partnership does not exceed Rs. 15,000/- Fifty rupees.
- where the capital of the partnership does not exceed Rs. 15,000/- Fifty rupees.
- where the capital of the partnership does not exceed Rs. 20,000/- Seventy five rupees.
- (b) in any other case. One hundred and fifty rupees.

##### B. Dissolution of

Fifty rupees.

PAWN OR PLEDGE, See Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6).

#### 47. POLICY OF INSURANCE—

See Schedule I

#### 48. POWER-OF-ATTORNEY as defined in section 2(21) not being a Proxy (No. 52).

- (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one more such documents. Three rupees.
- (b) when required in suits or proceedings under Presidency Small Cause Courts Act, 1982: Three rupees.

(1)	(2)
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	Four rupees.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	Fifteen rupees.
(e) when authorising more than five but not more than 10 persons to act jointly and severally in more than one transaction or generally;	Twenty five rupees.
(f) when given for consideration and authorising the attorney to sell any immovable property;	The same duty as under clause (a) or (b) as the case may be of Article No. 22 for the amount of consideration.
(g) in any other case.	Three rupees.
	<i>N.B.</i> The term "registration" include every operation incidental to registration under the Indian Registration Act, 1908.

*Explanation* —For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person.

## 49. PROMISSORY NOTE.

See Schedule I

50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.

Four rupees.

51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages and every declaration in writing made by him against the charterers or the consignors for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.

Five rupees.

See also Note of Protest by the Master of the Ship (No. 44).

## 52. PROXY.

See Schedule I

(1)	(2)
53. RECEIPTS.	See Schedule I
54. RECONVEYANCE OF MORTGAGED PROPERTY—	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000/-.	The same duty as is leviable on a conveyance under clause (a) of Article No. 22 for the amount of such consideration as set forth in the reconveyance.
(b) in any other case —	Fifty rupees.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A) whereby a person renounces a claim upon another person or against any specified property—	
(a) if the amount or value of the claim does not exceed Rs. 1,000/-.	The same duty as a Bond (No. 15) for such amount or value as forth in the release.
(b) in any other case —	Fifteen rupees.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as Bottomry Bond (No. 16) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT.	
See Settlement (No. 58); Trust (No. 64).	
57. SECURITY-BOND OR MORTGAGE DEED, executed by way of security for the due execution of any office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—	
(a) when the amount secured does not exceed Rs. 1,000/-.	The same duty as a Bond (No. 15) for the amount secured.
(b) in any other case.	Fifteen rupees.

#### Exemptions

Bond or other instrument, when executed.

- (a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other subject of public utility, shall not be less than a specified sum per mensem.

(1)	(2)
(b) by person taking advances under the Land Improvement Loans Act, 1882, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances;	
(c) by officers of Government or their sureties to secure the due execution of an office, or in the due accounting for money or other property received by virtue thereof.	

58. SETTLEMENT—

A—Instrument of (including a deed of dower)

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement. Provided that where an agreement to settle is stamped with stamp required for an instrument of settlement in pursuance of such an agreement is subsequently executed, the duty on such instrument shall not exceed rupees two.

Exemptions

Deed of dower executed on the occasion of a marriage between Muhammadans.

B—Revocation of —

Thirty rupees.

See also Trust (No. 64).

59. SHARE WARRANTS to bearer issued under the Companies Act, 1956.

One and half times duty payable on a mortgage deed with possession No. 59 (a) for the amount equal to the nominal amount of shares specified in the warrant.

Exemptions

Share warrant when issued by a Company in pursuance of the Company's Act 1956, section 114, to have effect only upon payment, as composition for that duty, to the Collector of Stamp Revenue of—

(a) one-and-a half per centum of the whole subscribed capital of the company; or

(1)	(2)
(b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital, one-and-half per centum of the additional capital so issued.	
SCRIP. See Certificate (No. 19)	
60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	One rupee.
61. SURRENDER OF LEASE—	
(a) when the duty with which the lease is chargeable does not exceed ten rupees;	The duty with which such lease is chargeable.
(b) in any other case.	Fifteen rupees.

#### Exemptions

Surrender of lease, when such lease is exempted from duty.

#### 62. TRANSFER (whether with or without consideration)—

(a) of share in an incorporated company or other body corporate;	See Schedule I
(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;	One half of the duty payable on a debenture No. 26 for a consideration equal to the face amount of the debenture.
(c) of any interest secured by a bond, mortgage-deed or policy of insurance	One half of the duty which such bond, mortgage deeds or policy insurance is chargeable subject to minimum of rupees Seventy five.
(d) of any property under the Administrator-General-Act, 1961, section 25;	Twenty five rupees.
(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	Fifteen rupees.

#### Exemptions

Transfer by endorsement —

- (a) of a bill of exchange, cheque or promissory note;
- (b) of a bill of lading, delivery, warrant for goods or other merchantile document of title to goods;
- (c) of a policy of insurance;
- (d) of securities of the Central Government.

See also section 8.

(1)	(2)
63. TRANSFER OF LEASE by way of assignment and not by way of underlease.	The same duty as is leviable on a conveyance with clause (a) or (b) as the case may be, of Article 22 for consideration equal to the amount of the consideration for the transfer.
Transfer of any lease exempt from duty	
64. TRUST—	
(a) declaration of-of: or concerning any property when made by any writing not being a Will.	Fifty rupees
(b) Revocation of — of, or concerning any property when made by any instrument other than a Will.	Thirty rupees.
See also Settlement (No. 58).	
VALUATION-See Appraisement (No. 8).	
65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Two rupees.

Law Department,  
Secretariat, Panaji.  
Dated: 31-3-93.

B. S. Subbanna  
Law Secretary

### Statement of Objects and Reasons

It is proposed to amend the Schedule 1-A to the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa so as to enhance the stamp duty/fees for the purpose of augmenting the revenue thereunder.

### Financial Memorandum

It is proposed to amend the Schedule 1-A to the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa so as enhance the stamp duty/fees for the purpose of augmenting the revenue thereunder.

The revenue that will be mobilised as a result of the proposed Amendment will be to the tune of Rs. 1.5 crore approximately.

Panaji,  
30th March, 1993.

SHANKAR SALGAONKAR  
Minister for Revenue

Assembly Hall,  
Panaji,  
30th, March, 1993.

ASHOK B. ULMAN  
Secretary to the  
Legislative Assembly of Goa.

### Governor's recommendation under Article 207 of the Constitution :

In pursuance of clause (1) and (3) of Article 207 of the Constitution, the Governor of Goa has recommended to the introduction of the Indian Stamp (Goa Amendment) Bill, 1993.

(Annexure to Bill No. 12 of 1993)

The Indian Stamp ( Goa Amendment ) Bill, 1993.

The Indian Stamp Act, 1899 ( 2 of 1899 )

## SCHEDULE I-A

Description of Instrument (1)	Proper stamp duty (2)
1. ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession: Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Ten paise.
2. ADMINISTRATION BOND, including a bond given under the Indian Succession Act, 1925, or section 6 of the Government Savings Banks Act, 1873.	
(a) where the amount does not exceed Rs. 2,000;	The same duty as a Bond (No. 15) for such amount.
(a) in any other case.	Twenty rupees.
3. ADOPTION DEED that is to say, any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt.	Twenty five rupees.
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Two rupees.

## Exemptions

Affidavit or declaration in writing when made —

- (a) as a condition of enrolment in the Armed Forces of the Union;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

## 5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT —

- (a) if relating to the sale of a bill of exchange
- (b) if relating to the sale of a Government security or share in an incorporated company or other body corporate.
- (c) if not otherwise provided for

Twenty five paise.

Subject to a maximum of fifteen rupees, fifteen paise for every Rs. 10,000 or part thereof of the value of the security or share.

One rupee and fifty paise.

## Exemptions

Agreement or memorandum of agreement —

- (a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE or MEMORANDUM chargeable under No. 43;
- (b) made in the form of tenders to the Central Government for or relating to any loan;

AGREEMENT TO LEASE. See LEASE (No. 35)



Description of Instrument (1)	Proper stamp duty (2)
6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to —	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or	
(2) the pawn or pledge of movable property,	
Where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt —	
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;	The same duty as a Bill of Exchange (No. 13(b)) for the amount secured.
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange (No. 13(b)) for the amount secured.

Exemptions

Instrument of pawn or pledge of goods if unattested.

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will	Twenty five rupees.
8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit —	
(a) where the amount or value secured does not exceed Rs. 10/-	Twenty paise.
where it exceeds Rs. 10/- and does not exceed Rs. 50/-	Forty paise.
where it exceeds Rs. 50/- and does not exceed Rs. 100/-	Seventy five paise.
where it exceeds Rs. 100/- and does not exceed Rs. 200/-	One rupee and fifty paise.
where it exceeds Rs. 200/- and does not exceed Rs. 300/-	Two rupees and twenty five paise.
where it exceeds Rs. 300/- and does not exceed Rs. 400/-	Three rupees.
where it exceeds Rs. 400/- and does not exceed Rs. 500/-	Three rupees and seventy five paise.
where it exceeds Rs. 500/- and does not exceed Rs. 600/-	Four rupees and fifty paise.
where it exceeds Rs. 600/- and does not exceed Rs. 700/-	Five rupees and twenty five paise.
where it exceeds Rs. 700/- and does not exceed Rs. 800/-	Six rupees.
where it exceeds Rs. 800/- and does not exceed Rs. 900/-	Six rupees and seventy five paise.
where it exceeds Rs. 900/- and does not exceed Rs. 1,000/-	Seven rupees and fifty paise.
(b) in any other case	Ten rupees.

Exemptions

- (a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.
- (b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.
9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).

Five rupees.

Description of Instrument (1)	Proper stamp duty (2)
<b>Exemption</b>	
Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 or by which a person is apprenticed by, of at the charge of, any public charity.	
<b>10. ARTICLES OF ASSOCIATION OF A COMPANY.</b>	
(a) where company has no share capital or the nominal share capital does not exceed Rs. 1,00,000;	Fifty rupees.
(b) where the nominal share capital exceeds Rs. 1,00,000 but does not exceed Rs. 5,00,000;	Two hundred and fifty rupees.
(c) where the nominal share capital exceeds Rs. 5,00,000 but does not exceed Rs. 1,00,00,000 —	
(i) on the first Rs. 5,00,000;	Two hundred and fifty rupees.
(ii) on the next Rs. 5,00,000 or part thereof;	Five hundred rupees.
(iii) on the next Rs. 15,00,000 or part thereof;	Seven hundred and fifty rupees.
(iv) on the next Rs. 25,00,000 or part thereof;	One thousand rupees.
(v) on the next Rs. 50,00,000 or part thereof;	One thousand two hundred and fifty rupees.
(d) where the nominal share capital exceeds Rs. 1,00,00,000.	Five thousand rupees.
<b>Exemption</b>	
Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956.	
<i>See also</i> MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).	
<b>11. ARTICLES OF CLERKSHIP</b> or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Two hundred and fifty rupees.
ASSIGNMENT, <i>See</i> CONVEYANCE (No. 23), TRANSFER (No. 62), TRANSFER OF LEASE (No. 63), as the case may be.	
ATTORNEY, <i>See</i> Power of Attorney (No. 48).	
AUTHORITY TO ADOPT. <i>See</i> ADOPTION DEED (No. 3).	
<b>12. AWARD</b> , that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit.	The same duty as a Bond (No. 15) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum of thirty rupees.
<b>13. BILL OF EXCHANGE</b> as defined by section 2(2) not being a Bond, bank-note or currency-note.	<i>See</i> Schedule-I.
<b>14. BILL OF LADING</b> (including a through bill of lading).	<i>See</i> Schedule-I.
<b>15. BOND</b> as defined by section 2(5) not being a debenture No. (27) and not being otherwise provided for VII of 1870. by this Act, or by the Court Fees Act, 1870 (7 of 1870) —	
where the amount or value secured does not exceed Rs. 10/-	Twenty paise.
where it exceeds Rs. 10/- and does not exceed Rs. 50/-	Forty paise.
where it exceeds Rs. 50/- and does not exceed Rs. 100/-	Seventy five paise.
where it exceeds Rs. 100/- and does not exceed Rs. 200/-	One rupee and fifty paise.

Description of Instrument (1)	Proper stamp duty (2)
where it exceeds Rs. 200/- and does not exceed Rs. 300/-	Two rupees and twenty five paise.
where it exceeds Rs. 300/- and does not exceed Rs. 400/-	Three rupees.
where it exceeds Rs. 400/- and does not exceed Rs. 500/-	Three rupees and seventy five paise.
where it exceeds Rs. 500/- and does not exceed Rs. 600/-	Six rupees.
where it exceeds Rs. 600/- and does not exceed Rs. 700/-	Seven rupees.
where it exceeds Rs. 700/- and does not exceed Rs. 800/-	Eight rupees.
where it exceeds Rs. 800/- and does not exceed Rs. 900/-	Nine rupees.
where it exceeds Rs. 900/- and does not exceed Rs. 1,000/-	Ten rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-	Five rupees.
See Administration Bond (No. 2), Bottomry Bond (No. 16), Customs Bond or Excise Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).	
<b>Exemption</b>	
Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or to any other object of public utility shall not be less than a specified sum per mensem.	
16. BOTTOMRY BOND, that is to say any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a Bond (No. 15) for the same amount.
17. CANCELLATION — Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Ten rupees.
See also Release (No. 55), Revocation of Settlement (No. 58B), Surrender of Lease (No. 61), Revocation of Trust (No. 64B).	
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer or by an Officer of Customs.	Forty paise.
(a) where the purchase money does not exceed Rs. 10/-;	Seventy-five paise.
(b) where the purchase money exceeds Rs. 10/- but does not exceed Rs. 25/-;	The same duty as is leviable under clause (a) or (b), as the case may be, of article 23 for a consideration equal to the amount of the purchase money only.
(c) in any other case ... ..	
19. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, script or stock in or any incorporated company or other body corporate, or to become proprietor of shares, script or stock in or of any such company or body.	Twenty five paise.
20. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is left for the specified purposes of charterer, whether it includes a penalty clauses or not.	Three rupees.
22. COMPOSITION-DEED, that is to say, any instrument (except an agreement whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor's business under the supervision of	Twenty rupees.

Description of Instrument (1)	Proper stamp duty (2)
inspectors or under letters of licence, for the benefit of his creditors.	
<b>23. (a) CONVEYANCE</b> other than a conveyance specified in clause (b), not being a Transfer charge or exempted under article No. 62 —	
when the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50/-	One rupee and fifty paise.
where it exceeds Rs. 50/- but does not exceed Rs. 100/-	Three rupees.
where it exceeds Rs. 100/- but does not exceed Rs. 200/-	Six rupees.
where it exceeds Rs. 200/- but does not exceed Rs. 300/-	Nine rupees.
where it exceeds Rs. 300/- but does not exceed Rs. 400/-	Twelve rupees.
where it exceeds Rs. 400/- but does not exceed Rs. 500/-	Fifteen rupees.
where it exceeds Rs. 500/- but does not exceed Rs. 600/-	Eighteen rupees.
where it exceeds Rs. 600/- but does not exceed Rs. 700/-	Twenty one rupees.
where it exceeds Rs. 700/- but does not exceed Rs. 800/-	Twenty four rupees.
where it exceeds Rs. 800/- but does not exceed Rs. 900/-	Twenty seven rupees.
where it exceeds Rs. 900/- but does not exceed Rs. 1,000/-	Thirty rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-	Fifteen rupees.

**Exemption**

Assignment of copy-right by entry made under the copy-right Act, 1957.

(b) CONVEYANCE (Not being a transfer charged or exempted under Article No. 62) so far as it relate to immovable property.

Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/-	Twelve rupees.
Where it exceeds Rs. 200/- but does not exceed Rs. 300/-	Eighteen rupees.
Where it exceeds Rs. 300/- but does not exceed Rs. 400/-	Twenty four rupees.
Where it exceeds Rs. 400/- but does not exceed Rs. 500/-	Thirty rupees.
Where it exceeds Rs. 500/- but does not exceed Rs. 600/-	Thirty six rupees.
Where it exceeds Rs. 600/- but does not exceed Rs. 700/-	Forty two rupees.
Where it exceeds Rs. 700/- but does not exceed Rs. 800/-	Forty eight rupees.
Where it exceeds Rs. 800/- but does not exceed Rs. 900/-	Fifty four rupees.
Where it exceeds Rs. 900/- but does not exceed Rs. 1,000/-	Sixty rupees.
and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-	Thirty rupees.

CO-PARTNERSHIP DEED. See Partnership (No. 46)

**24. COPY OR EXTRACT** certified to be a true copy or extract, by order of any public officer and not chargeable under the law for the time being in force relating to court fees —

(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee and fifty paise;	One rupee and fifty paise.
(ii) in any other case ...	Three rupees.

Description of Instrument (1)	Proper stamp duty (2)
<b>Exemption</b>	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid —	
(a) if the duty with which the original instrument is chargeable does not exceed three rupees;	The same duty as is payable on the original.
(b) if any other case ... ..	Three rupees.
<b>Exemption</b>	
Counterpart of any lease granted to cultivator, when such lease is exempted from duty.	
26. CUSTOMS-BOND OR EXCISE-BOND —	
(a) Where the amount does not exceed Rs. 1,000/-	The same duty as a Bond (No. 15) for such amount.
(b) in any other case ... ..	Ten rupees.
27. DEEDENTURE	See Schedule I.
DECLARATION OF ANY TRUST. See Trust (No. 64).	
28. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale on transfer of the property therein, when such goods exceed in value twenty rupees.	Fifteen paise.
DEPOSIT OF TITLE-DEED, See Agreement relating to deposit of Title Deeds, Pawn or Pledge (No. 6).	
DISSOLUTION OF PARTNERSHIP, See Partnership (No. 46).	
29. DIVORCE — Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Ten rupees.
DOWER — Instrument of — See Settlement (No. 58).	
DUPLICATE — See Counterpart (No. 25).	
31. EXCHANGE OF PROPERTY — Instrument of —	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be of article No. 23 for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT. — See Copy (No. 24).	
EXCISE BOND — See Customs Bond or Excise Bond (No. 26).	
32. FURTHER CHARGE, Instrument of, that is to say, any instrument imposing a further charge on mortgaged property —	

Description of Instrument (1)	Proper stamp duty (2)
(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 that is, with possession;	The same duty as a mortgage deed with possession (No. 40) (a) for the amount equal to the amount of the further charge secured by such instrument.
(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession) —	
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;	The same duty as a mortgage deed with possession (No. 40) (a) for the amount equal to the total of the charge (including the original mortgage demand any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) if possession is not so given.	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33. GIFT — Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62).	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be of article 23 for a consideration equal to the value of the property which is the subject-matter of the gift.
HIRING AGREEMENT or agreement for service. See Agreement (No. 5).	
34. INDEMNITY-BOND.	The same duty as a Security-Bond (No. 57) for the same amount.
INSPECTORSHIP DEED — See Composition Deed (No. 22).	
INSURANCE — See Policy of Insurance (No. 47).	
35. LEASE, including an under-lease or sub-lease and any agreement to let or sublet.	
(a) where by such lease the rent is fixed and no premium is paid or delivered —	
(i) where the lease purports to be for a term of less than one year;	Half of the duty payable on a Bond (No. 15) for the whole amount payable or deliverable under such lease.

Description of Instrument (1)	Proper stamp duty (2)
(ii) where the lease purports to be for a term of not less than one year, but not more than five years;	Half of the duty payable on a Bond (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years;	One third of the duty payable on a Conveyance (No. 23) (a) as levied by this Act, for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding 10 years but not exceeding 20 years;	One third of the duty payable on a Conveyance (No. 23) (a) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding 20 years, but not exceeding 30 years;	One third of the duty payable on a Conveyance (No. 23) (a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding 30 years, but not exceeding 100 years;	One third of the duty payable on a Conveyance (No. 23) (a) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity;	One third of the duty payable on a Conveyance (No. 23) (a) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes to 1/10th and in any other case to 1/6th of the whole amount of rent which would be paid or delivered in respect of the first fifty years of lease.

Description of Instrument (1)	Proper stamp duty (2)
(viii) where the lease does not purport to be for any definite term.	One third of the duty payable on a Conveyance (No. 23) (a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) Where lease is granted for a fine or premium or for money advanced and where no rent is reserved.	One third of the duty payable on a Conveyance (No. 23) (a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	One third of the duty payable on a Conveyance (No. 23) (a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered.

#### Exemptions

Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

Explanation I. Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last instalment or instalments of rent.

Explanation II. When a lessee undertakes to pay and recurring charge such as Government revenue, landlord's share of cesses, or owner's share of municipal rates or taxes, which is by law recoverable from the lessor and also the cost to repair and improvements paid by the lessee, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.



Description of Instrument (1)	Proper stamp duty (2)
36. LETTER OF ALLOTMENT OF SHARES, in any company or proposed company, or in respect of any loan to be raised by any company or proposed company. See also Certificate or other Document (No. 19)	Twenty paise.
37. LETTER OF CREDIT. LETTER OF GUARANTEE, See Agreement (No. 5).	See Schedule-I.
38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Fifteen rupees.
39. MEMORANDUM OF ASSOCIATION OF A COMPANY— (a) if accompanied by article of association under section 26 of the Companies Act, 1956. (b) if not so accompanied.	One hundred rupees.  The same duty as is leviable on articles of association under Article 10 according to the share capital of the company.

**Exemption**

Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.

40. MORTGAGE-DEED, not being an agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57) —

- (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given —

The same duty as is leviable on a Conveyance under clause (a) or (b) as the case may be of article No. 23 for a consideration equal to the amount secured by such deed.

- (b) when possession is not given or agreed to be given as aforesaid:

The same duty as Bond (No. 15) for the amount secured by such deed.

**Explanation.** A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.

- (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purposes where the principal or primary security is duly stamped —

for every sum secured not exceeding Rs. 1,000/-;  
and for every Rs. 1,000/- or part thereof secured in excess of Rs. 1,000/-

Seventy five paise.  
Seventy five paise.

**Exemption**

- (1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as secured for the repayment of such advances.  
(2) Letter of hypothecation accompanying a bill of exchange.

Description of Instrument (1)	Proper stamp duty (2)
41. MORTGAGE OF A CROP, including any instruments evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage —	
(a) when the loan is repayable not more than three months from the date of the instrument — for every sum secured not exceeding Rs. 200/-; and for every Rs. 200/- or part thereof secured in excess of Rs. 200/-;	Ten paise. Ten paise.
(b) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument — for every sum secured not exceeding Rs. 100/-; and for every Rs. 100/- or part thereof secured in excess of Rs. 100/-.	Twenty paise. Twenty paise.
42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. See also Protest of Bill or Note (No. 50).	Three rupees.
43. NOTE OF MEMORANDUM, sent by a Broker Agent to his Principal intimating the purchase or sale on account of such Principal — (a) of any goods, exceeding in value twenty rupees. (b) of any stock or marketable security exceeding in value twenty rupees.	Twenty five paise. Subject to a maximum of twenty five rupees, twenty paise for every Rs. 10,000 or part thereof of the value of the stock or security.
44. NOTE OF PROTEST BY THE MASTER OF SHIP. See also Protest by the Master of a Ship (No. 51).	One rupee and fifty paise.
ORDER FOR THE PAYMENT OF MONEY. See Bill of Exchange (No. 13).	
45. PARTITION Instrument of as defined by section 2 (15)	The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property. N. B. The largest share remaining after property is partitioned or if there are two or more shares of equal value and not smaller than any of the other shares then one of such equal shares shall be deemed to be that from which the other shares are separated: Provided always that —

Description of Instrument (1)	Proper stamp duty (2)
	<p>a) when an instrument of partition containing agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than seventy-five Paise.</p> <p>b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue.</p> <p>c) where a final order for effecting partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed seventy-five Paise.</p>

## 46. PARTNERSHIP —

## A — Instrument of —

(a) where the capital of the partnership does not exceed Rs. 1,000/-.	Two rupees and fifty paise.
where the capital of the partnership does not exceed Rs. 5,000/-.	Ten rupees.
where the capital of the partnership does not exceed Rs. 10,000/-.	Twenty rupees.
where the capital of the partnership does not exceed Rs. 15,000/-.	Thirty rupees.

Description of Instrument (1)	Proper stamp duty (2)
where the capital of the partnership does not exceed Rs. 15,000/-.	Forty rupees.
where the capital of the partnership does not exceed Rs. 20,000/-.	Fifty rupees.
(b) in any other case.	One hundred rupees.
B—Dissolution of	Thirty rupees.
PAWN OR PLEDGE, <i>See</i> Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6).	
47. POLICY OF INSURANCE —	See Schedule-I
48. POWER-OF-ATTORNEY as defined in section 2(21) not being a Proxy (No. 52) —	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one more such documents;	One rupee.
(b) when required in suits or proceedings under Presidency Small Cause Courts Act, 1882;	One rupee.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	Two rupees.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	Ten rupees.
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Twenty rupees.
(f) when given for consideration and authorising the attorney to sell any immovable property;	The same duty as under clause (a) or (b), as the case may be of article No. 23 for the amount of consideration.
(g) in any other case	Two rupees for each person authorised.
N. B.—The term "registration" includes every operation incidental to registration under the Indian Registration Act, 1908.	
<i>Explanation.</i> —For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person.	
49. PROMISSORY NOTE.	See Schedule I.
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	Two rupees.
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him again the charterers or the consigners for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	Three rupees.
<i>See also Note of Protest by the Master of a Ship (No. 44).</i>	
52. PROXY.	See Schedule I.
53. RECEIPTS.	See Schedule I.

Description of Instrument (1)	Proper stamp duty (2)
54. RECONVEYANCE OF MORTGAGED PROPERTY —	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000/-;	The same duty as is leviable on a Conveyance under clause (a) of article 23 for the amount of such consideration as set forth in the reconveyance.
(b) in any other case —	Thirty rupees.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A) whereby a person renounces a claim upon another person or against any specified property —	
(a) if the amount or value of the claim does not exceed Rs. 1,000/-;	The same duty as a Bond (No. 15) for such amount or value as set forth in the release.
(b) in any other case.	Ten rupees.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as Bottomry Bond (No. 16) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT.	
See Settlement (No. 58): Trust (No. 64)	
57. SECURITY — BOND OR MORTGAGE DEED, executed by way of security for the due execution of any office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract —	
(a) when the amount secured does not exceed Rs. 1,000/-	The same duty as a Bond (No. 15) for the amount secured.
(b) in any other case	Ten rupees.
Exemptions	
Bond or other instrument, when executed —	
(a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other subject of public utility, shall not be less than a specified sum per mensem;	
(b) by person taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances;	
(c) by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	
58. SETTLEMENT —	
A — Instrument of (including a deed of dower)	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement.
	Provided that, where an agreement to settle is stamped with the stamp required for an ins-

Description of Instrument (1)	Proper stamp duty (2)
	<p>trument of settle- ment and as ins- trument of settle- ment in pursuance of such agreement is subsequently executed, the duty on such instru- ment shall not ex- ceed one rupee.</p>
<p style="text-align: center;"><b>Exemption</b></p> <p>Deed of dower executed on the occasion of a marriage between Muhammadans.</p>	
<p>B — Revocation of —</p> <p><i>See also</i> Trust (No. 64).</p>	<p>The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instruments of revocation, but not exceeding twenty rupees.</p>
<p>59. SHARE WARRANTS to bearer issued under the Companies Act, 1956.</p>	<p>One-and-a-half times the duty payable on a mortgage deed with possession No. 40 (a) for the amount equal to the nominal amount of the shares specified in the warrant.</p>
<p style="text-align: center;"><b>Exemptions</b></p> <p>Share warrant when issued by a Company in pursuance of the Company's Act, 1956, section 114, to have effect only upon payment, as composition for that duty, to the Collector of Stamp Revenue of —</p>	
<p>(a) One-and-a-half per centum of the whole subscribed capital of the company; or</p> <p>(b) if any company which, has paid the said duty or composition in full subsequently issues an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued.</p>	
<p>SCRIP. <i>See</i> Certificate (No. 19).</p>	
<p>60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.</p>	<p>Ten paise.</p>
<p>61. SURRENDER OF LEASE —</p> <p>(a) when the duty with which the lease is chargeable does not exceed ten rupees;</p> <p>(b) in any other case.</p>	<p>The duty with which such lease is chargeable.</p> <p>Ten rupees.</p>
<p style="text-align: center;"><b>Exemption</b></p> <p>Surrender of lease, when such lease is exempted from duty</p>	
<p>62. TRANSFER (whether with or without consideration) —</p> <p>(a) of share in an incorporated company or other body corporate;</p> <p>(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;</p>	<p>See Schedule I.</p> <p>One-half of the duty payable on a debenture (No. 27) for a consideration equal to the face amount of the debenture.</p>

Description of Instrument (1)	Proper stamp duty (2)
(c) of any interest secured by a bond, mortgage-deed or policy of insurance;	One-half of the duty which such bond mortgage-deed or policy of insurance is chargeable subject to a maximum of fifty rupees.
(d) of any property under the Administrator-General — Act, 1961, section 25;	Fifteen rupees.
(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	Seven rupees fifty paise or such smaller amount as may be chargeable under clause (a) to (c) of this Article.

#### Exemptions

##### Transfer by endorsement —

- (a) of a bill of exchange, cheque or promissory note;
- (b) of a bill of lading, delivery, order, warrant for goods or other merchantile document of title to goods;
- (c) of a policy of insurance;
- (d) of securities of the Central Government.

See also section 8.

63. TRANSFER OF LEASE by way of assignment and not by way of underlease.

The same duty as is leviable on a Conveyance under clause (a) or (b), as the case may be, of article 23 for consideration equal to the amount of the consideration for the transfer.

Transfer of any lease exempt from duty.

##### 64. TRUST —

- (a) Declaration of — of, or concerning, any property when made by any writing not being a Will.

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding thirty rupees.

- (b) Revocation of — of, or concerning any property when made by any instrument other than a Will.

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty rupees.

See also Settlement (No. 58).

VALUATION — See Appraisement (No. 8).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.

Seventy five paise".

8TH APRIL, 1993

Law (Legal and Legislative Affairs)  
Department

Notification  
7-1-93/LA

The Goa Mundkars (Protection from Eviction) (Amendment) Act, 1992 (Goa Act 2 of 1993) which has been passed by the Legislative Assembly of Goa on 18.12.1992 and assented to by the Governor of Goa on 6.3.1993, is hereby published for the general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 26th March, 1993.

The Goa Mundkars (Protection from Eviction)  
(Amendment) Act, 1992

(Goa Act No. 2 of 1993) [6-3-1993]

AN

ACT

further to amend the Goa, Daman and Diu Mundkars (Protection from Eviction) Act, 1975.

Be it enacted by the Legislative Assembly of Goa in the Forty-third Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) The Act may be called the Goa Mundkars (Protection from Eviction) (Amendment) Act, 1992.

(2) It shall come into force at once.

2. *Insertion of section 7A.*— After section 7 of the principal Act, the following section shall be inserted, namely:—

“7A. *Mundkar to have right to reconstruct, rebuild his dwelling house.*— A Mundkar shall have a right to reconstruct, rebuild his dwelling house using the same existing plinth area of his old demolished house, without producing the N. O. C. from the Bhatkar”.

Secretariat Annexe,  
Panaji.  
Dated : 26-3-1993.

B. S. SUBBANNA  
Secretary to the Government of Goa  
Law Department (Legal Affairs)